

STANDARD SURFACTANTS LTD.

8/15, ARYA NAGAR, KANPUR-208 002 - (INDIA)

Tel. : 0512-2531762 Fax : 0512-2548585

E-mail : headoffice@standardsurfactants.com

Website : www.standardsurfactants.com

CIN No.: L24243UP1989PLC010950

To**Dated:** 13.02.2024

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
Scrip Code No. 526231

Dear Sir,

Subject: Submission of Unaudited Financial Results for the Quarter ended 31st December, 2023.

In compliance with the regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we are submitting herewith the Unaudited Financial Results of the Company for the quarter ended on 31st December 2023 along with Auditors Limited Review Report.

The above results have been duly approved by the Board of Directors of the Company at their Meeting held on 13.02.2024.

The results are being published in the newspaper.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For **Standard Surfactants Limited**

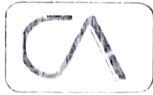
Pawan Kumar Garg
For Standard Surfactants Limited
Pawan Kumar Garg

(Pawan Kumar Garg)

Whole Time Director

DIN-00250868

Work



Mittal Gupta & Co.

Chartered Accountants

10/437 Khalasi lines, Kanpur -208001

Tel: 0512-3158490 E-mail: mgco@mgco.in

Independent Auditor's Review Report on Quarterly and Year-to-Date Financial Results of STANDARD SURFACTANTS LTD. Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 , as amended.

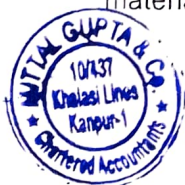
Review report

To

The Board of Directors,

STANDARD SURFACTANTS LTD

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **STANDARD SURFACTANTS LTD** ('the Company') for the quarter and nine months ended December 31, 2023, (hereinafter referred to as "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date ("Listing Regulation").
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in all material respects in accordance with the recognition and measurement





Mittal Gupta & Co.

Chartered Accountants

10/437 Khalasi lines, Kanpur -208001

Tel: 0512-3158490 E-mail: mgco@mgco.in

principles laid down in the aforesaid Indian Accounting Standard prescribed under Section 133 of the Companies Act,2013, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal Gupta & Co.

Chartered Accountants

Firm Reg. No. 001874C

CA Fiza Gupta

Partner

Membership No. 429196

Place of Signature: Kanpur

Date:

UDIN: 24429196BKDCLB7195

STANDARD SURFACTANTS LTD.
 Statement of Standalone Segment wise Revenue, Results, Assets and Liabilities
 Email : headoffice@standardsurfactants.com , Website - www.standardsurfactants.com
 CIN - L24243UP1989PLC010950

S. No.	Particulars	Quarter Ended			Nine Months Ended			Year Ended 31-Mar-23 Audited
		31-Dec-23 (Unaudited)	30-Sep-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-22 (Unaudited)	31-Mar-23 Audited	
1	Segment Revenue (Gross)							
	a) Chemical and Surface active segment	2,313.52	2,119.91	1,292.45	5,820.50	5,009.55	7,177.39	7,177.39
	b) Others	927.20	1,049.73	2,035.36	1,491.62	6,887.22	1,968.87	1,968.87
	Total	3,240.72	3,169.64	3,327.79	9,362.22	11,876.81	15,142.26	15,142.26
	Less : Inter Segment Revenue							
	Total Revenue From Operations	3,240.72	3,169.64	3,327.79	9,362.22	11,876.81	15,142.26	
2	Segment Results (Net Profit (+)/Loss(-) before Tax & Interest from each Segment)							
	a) Chemical and Surface active segment	78.35	86.41	35.14	196.85	201.92	283.63	283.63
	b) Others	(28.77)	60.51	15.58	95.72	79.67	100.17	100.17
	Total	49.58	146.92	50.72	292.57	281.59	383.80	383.80
	Less : Interest	(8.95)	91.38	17.48	121.28	78.30	120.52	120.52
	Less : Other Unallocable Expenses Net of Unallocable Income	13.50	13.50	13.50	40.58	40.50	54.00	54.00
	Net Profit (+) / Loss(-) before Tax	45.03	42.03	19.73	130.81	162.79	209.28	209.28
3	Segment Assets							
	a) Chemical and Surface active segment	3,987.94	3,627.91	3,100.77	3,987.94	3,100.77	3,428.51	3,428.51
	b) Others	2,896.78	3,102.50	2,965.06	2,896.78	2,965.06	3,428.13	3,428.13
	c) Unallocated	520.74	104.40	101.92	520.74	101.92	101.92	101.92
	Total	7,405.46	6,834.81	6,167.75	7,405.46	6,167.75	6,938.57	6,938.57
4	Segment Liabilities							
	a) Chemical and Surface active segment	201.49	2,025.92	1,665.90	201.49	1,665.90	1,679.39	1,679.39
	b) Others	832.13	1,437.11	1,405.70	832.13	1,405.70	1,871.51	1,871.51
	c) Unallocated	3,623.18	669.35	803.44	3,623.18	803.44	284.52	284.52
	Total	4,656.80	4,132.38	3,875.04	4,656.80	3,875.04	3,935.42	3,935.42

Notes
 These results have been prepared in accordance with the Indian Accounting Standard (referred to as 'Ind AS') 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 13, 2024. The statutory auditors have carried out an review of these financial results.

1 The Company has converted 5,97,000 warrants into same number of Equity Shares of Rs10 each (face value) at a premium of Rs 32 each on April 12th 2023.



2 Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

3

For Mittal Gupta & Co.
 Chartered Accountants
 FRN 401874C
 Fiza Gupta
 Partner
 M No. 429196



For Standard Surfactants Limited
 Pawan Kumar Garg
 Chairman & Managing Director
 DIN-00250836

PLACE: KANPUR
 DATE: 13 FEBRUARY 2024

STANDARD SURFACTANTS LTD.

Regd. Office : 8/15 ARYA NAGAR, KANPUR - 208002 (UP)

CIN - L24243UP1989PLC010950, Phone No - 0512-2531762

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Statement of Standalone Financial Results for the Quarter Ended 31st December, 2023

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total income (net)	3,251.40	3,176.79	3,394.42	9,389.90	11,930.37	15,312.40
2	Net profit / (loss) for the period before tax and exceptional items	45.03	42.03	19.73	130.80	162.79	209.28
3	Net profit / (loss) for the period before tax and after exceptional items	45.03	42.03	19.73	130.80	162.79	209.28
4	Net profit / (loss) for the period after tax	46.13	28.63	13.74	119.45	123.65	155.83
5	Total comprehensive income for the period	46.13	28.63	13.74	119.45	123.65	159.23
6	Paid-up equity share capital	-	-	-	-	-	762.96
7	Reserves i.e Other Equity	-	-	-	-	-	1,678.19
8	Earnings per equity share (EPS) (Face value per share Rs.10/-each)						
	a) Basic (Rs.per share)	0.56	0.34	0.19	1.45	1.74	2.09
	b) Diluted (Rs.per share)	0.56	0.34	0.19	1.45	1.74	2.09

Notes:

1	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 13, 2024. The statutory auditors have carried out an review of these financial results.
2	The Company has converted 5,97,000 warrants into same number of Equity Shares of Rs10 each (face value) at a premium of Rs 32 each on April 12th 2023.
3	Figures for the previous corresponding periods have been regrouped, wherever considered necessary.
4	The above is an extract of the detailed format of Standalone Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the standalone quarterly financial results are available on stock exchange websites and on Company's website.



For Standard Surfactants Limited
Pawan Kumar Singh
CMD

STANDARD SURFACTANTS LTD.

Regd. Office : 8/15 ARYA NAGAR, KANPUR - 208002 (UP)

CIN - L24243UP1909PLC010950, Phone No - 0512-2531762

Email : headoffice@standardsurfactants.com , Website - www.standardsurfactants.com

Statement of Standalone Unaudited Financial Results For the Quarter Ended December 31, 2023

(Rs. in lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	3,240.72	3,169.64	3,377.79	9,362.22	11,876.81	15,242.26
	(b) Other Income	10.68	7.15	16.63	27.68	53.56	70.14
	Total income (net)	3251.40	3,176.79	3,394.42	9,389.90	11,930.37	15,312.40
2	Expenses						
	(a) Cost of materials consumed	1,973.53	1,846.45	1,176.87	5,101.35	4,485.60	5,977.94
	(b) Purchases of stock-in-trade	904.36	1,066.30	1,819.85	2,925.40	6,107.03	8,062.80
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	68.54	(132.12)	123.15	328.40	315.02	(55.79)
	(d) Employees benefits expenses	64.65	58.72	56.95	182.82	173.00	231.49
	(e) Finance Costs	(8.95)	91.38	17.48	121.26	78.30	120.52
	(f) Depreciation and amortisation expense	10.18	9.34	10.93	28.55	32.54	43.32
	(g) Other expenses	194.06	194.69	169.46	571.32	576.09	722.84
	Total expenses	3,206.37	3,134.76	3,374.69	9,259.10	11,767.58	15,103.12
3	Profit / (Loss) before exceptional items (1-2)	45.03	42.03	19.73	130.80	162.79	209.28
4	Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
5	Profit / (Loss) after exceptional items and before tax (3-4)	45.03	42.03	19.73	130.80	162.79	209.28
6	Tax expenses						
	Current Tax	0.38	12.33	6.46	14.76	43.10	57.32
	Deferred Tax	(1.49)	1.08	(0.47)	(3.41)	(3.96)	(3.87)
7	Profit / (Loss) for the period (5-6)	46.13	28.63	13.74	119.45	123.65	155.83
8	Other Comprehensive Income						
	a (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	4.55
	Remeasurement Benefit of defined obligation	-	-	-	-	-	-
	Gain/(loss) on fair value of equity investments	-	-	-	-	-	(1.15)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	3.40
	Total other Comprehensive Income (Net of tax)	-	-	-	-	-	3.40
9	Total Comprehensive Income for the period (7+8)	46.13	28.63	13.74	119.45	123.65	159.23
10	Paid-up Equity Share Capital (Face Value per Share Rs.10/-Each)						762.96
11	Reserves i.e. Other equity						1,678.19
12	Earnings per share (of Rs. 10/- each) (not annualised) :						
	a) Basic	0.56	0.34	0.19	1.45	1.74	2.09
	b) Diluted	0.56	0.34	0.19	1.45	1.74	2.09



For Standard Surfactants Limited
Ramesh Kumar Singh
CMF